
HOUSE BILL No. 1373

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-1.3; IC 36-6-5-3.

Synopsis: Interim fees on property improvements. Allows a county to impose interim property fees on real property improvements as of the time the improvements are complete and before they are subject to property tax.

Effective: January 1, 2004 (retroactive).

Thompson

January 20, 2004, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1373

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-5-15, AS AMENDED BY P.L.90-2002,
2 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2004 (RETROACTIVE)]: Sec. 15. (a) Except as
4 provided in subsection (b), before an owner of real property
5 demolishes, structurally modifies, or improves it at a cost of more than
6 five hundred dollars (\$500) for materials or labor, or both, the owner
7 or the owner's agent shall file with the county assessor in the county
8 where the property is located an assessment registration notice on a
9 form prescribed by the department of local government finance.
10 (b) If the owner of the real property, or the person performing the
11 work for the owner, is required to obtain a permit from an agency or
12 official of the state or a political subdivision for the demolition,
13 structural modification, or improvement, the owner or the person
14 performing the work for the owner is not required to file an assessment
15 registration notice.
16 (c) Each state or local government official or agency shall, before
17 the tenth day of each month, deliver a copy of each permit described in

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subsubsection (b) to the assessor of the county in which the real property to be improved is ~~situated~~: **located**.

(d) **A government official or agency that issues a certificate of occupancy or other approval to occupy or use a newly constructed structure shall, before the tenth day of each month that begins after March 31, 2004, deliver to the assessor of the county in which the structure is located copies of all certificates or other approvals that were issued by the official or agency during the previous month.**

(e) Before the ~~last twentieth~~ day of each month, the county assessor shall distribute a copy of each:

- (1) assessment registration notice filed under subsection (a); ~~or~~
- (2) permit received under subsection ~~(b)~~ (c); **and**
- (3) **certificate or other approval received under subsection (d);**

to the assessor of the township in which the real property ~~to be demolished, modified, or improved~~ is ~~situated~~: **located**.

~~(e)~~ (f) A fee of five dollars (\$5) shall be charged by the county assessor for the filing of the assessment registration notice. All fees collected by the county assessor shall be deposited in the county property reassessment fund.

~~(f)~~ (g) A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

~~(g)~~ (h) Any person who fails to:

- (1) file the registration notice required by subsection (a); or
- (2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the county assessor at the time the person files the late registration notice.

SECTION 2. IC 6-1.1-11-3, AS AMENDED BY P.L.264-2003, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 3. (a) Subject to subsections (e) and (f), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified

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1 application in duplicate with the county assessor of the county in which
 2 the property that is the subject of the exemption is located. **Except as**
 3 **provided in IC 6-1.3-4-4**, the application must be filed annually on or
 4 before May 15 on forms prescribed by the department of local
 5 government finance. Except as provided in sections 1, 3.5, and 4 of this
 6 chapter, the application applies only for the taxes imposed for the year
 7 for which the application is filed.

8 (b) The authority for signing an exemption application may not be
 9 delegated by the owner of the property to any other person except by
 10 an executed power of attorney.

11 (c) An exemption application which is required under this chapter
 12 shall contain the following information:

13 (1) A description of the property claimed to be exempt in
 14 sufficient detail to afford identification.

15 (2) A statement showing the ownership, possession, and use of
 16 the property.

17 (3) The grounds for claiming the exemption.

18 (4) The full name and address of the applicant.

19 (5) For the year that ends on the assessment date of the property,
 20 identification of:

21 (A) each part of the property used or occupied; and

22 (B) each part of the property not used or occupied;

23 for one (1) or more exempt purposes under IC 6-1.1-10 during the
 24 time the property is used or occupied.

25 (6) Any additional information which the department of local
 26 government finance may require.

27 (d) A person who signs an exemption application shall attest in
 28 writing and under penalties of perjury that, to the best of the person's
 29 knowledge and belief, a predominant part of the property claimed to be
 30 exempt is not being used or occupied in connection with a trade or
 31 business that is not substantially related to the exercise or performance
 32 of the organization's exempt purpose.

33 (e) An owner must file with an application for exemption of real
 34 property under subsection (a) or section 5 of this chapter a copy of the
 35 township assessor's record kept under IC 6-1.1-4-25(a) that shows the
 36 calculation of the assessed value of the real property for the assessment
 37 date for which the exemption is claimed. Upon receipt of the
 38 exemption application, the county assessor shall examine that record
 39 and determine if the real property for which the exemption is claimed
 40 is properly assessed. If the county assessor determines that the real
 41 property is not properly assessed, the county assessor shall direct the
 42 township assessor of the township in which the real property is located

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to:

- (1) properly assess the real property; and
- (2) notify the county assessor and county auditor of the proper assessment.

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

SECTION 3. IC 6-1.1-11-3.5, AS AMENDED BY P.L.264-2003, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 3.5. (a) **Except as provided in IC 6-1.3-4-4**, a not-for-profit corporation that seeks an exemption provided by IC 6-1.1-10 for 2000 or for a year that follows 2000 by a multiple of two (2) years must file an application for the exemption in that year. However, if a not-for-profit corporation seeks an exemption provided by IC 6-1.1-10 for a year not specified in this subsection and the corporation did not receive the exemption for the preceding year, the corporation must file an application for the exemption in the year for which the exemption is sought. The not-for-profit corporation must file each exemption application in the manner (other than the requirement for filing annually) prescribed in section 3 of this chapter.

(b) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year that remains eligible for the exemption for the following year is only required to file a statement to apply for the exemption in the years specified in subsection (a), if the use of the not-for-profit corporation's property remains unchanged.

(c) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year which becomes ineligible for the exemption for the following year shall notify the assessor of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before May 15 of the year for which it becomes ineligible. If a not-for-profit corporation that is receiving an exemption provided under IC 6-1.1-10 changes the use of its tangible property so that part or all of that property no longer qualifies for the exemption, the not-for-profit corporation shall notify the assessor of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before May 15 of the year for which

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1 it first becomes ineligible. The county assessor shall immediately notify
 2 the county auditor of the not-for-profit corporation's ineligibility or
 3 disqualification for the exemption. A not-for-profit corporation that
 4 fails to provide the notification required by this subsection is subject to
 5 the penalties set forth in IC 6-1.1-37-9.

6 (d) For each year that is not a year specified in subsection (a), the
 7 auditor of each county shall apply an exemption provided under
 8 IC 6-1.1-10 to the tangible property owned by a not-for-profit
 9 corporation that received the exemption in the preceding year unless
 10 the county property tax assessment board of appeals determines that the
 11 not-for-profit corporation is no longer eligible for the exemption.

12 (e) The department of local government finance may at any time
 13 review an exemption provided under this section and determine
 14 whether or not the not-for-profit corporation is eligible for the
 15 exemption.

16 SECTION 4. IC 6-1.1-12-2, AS AMENDED BY P.L.177-2002,
 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JANUARY 1, 2004 (RETROACTIVE)]: Sec. 2. (a) Except as provided
 19 in section 17.8 of this chapter, a person who desires to claim the
 20 deduction provided by section 1 of this chapter must file a statement in
 21 duplicate, on forms prescribed by the department of local government
 22 finance, with the auditor of the county in which the real property,
 23 mobile home not assessed as real property, or manufactured home not
 24 assessed as real property is located. **Except as provided in**
 25 **IC 6-1.3-4-4**, with respect to real property, the statement must be filed
 26 during the twelve (12) months before May 11 of each year for which
 27 the person wishes to obtain the deduction. With respect to a mobile
 28 home that is not assessed as real property or a manufactured home that
 29 is not assessed as real property, the statement must be filed during the
 30 twelve (12) months before March 2 of each year for which the
 31 individual wishes to obtain the deduction. The statement may be filed
 32 in person or by mail. If mailed, the mailing must be postmarked on or
 33 before the last day for filing. In addition to the statement required by
 34 this subsection, a contract buyer who desires to claim the deduction
 35 must submit a copy of the recorded contract or recorded memorandum
 36 of the contract, which must contain a legal description sufficient to
 37 meet the requirements of IC 6-1.1-5, with the first statement that the
 38 buyer files under this section with respect to a particular parcel of real
 39 property. Upon receipt of the statement and the recorded contract or
 40 recorded memorandum of the contract, the county auditor shall assign
 41 a separate description and identification number to the parcel of real
 42 property being sold under the contract.

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(b) The statement referred to in subsection (a) must be verified under penalties for perjury, and the statement must contain the following information:

(1) The balance of the person's mortgage or contract indebtedness on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(c) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

SECTION 5. IC 6-1.1-12-10.1, AS AMENDED BY P.L.90-2002, SECTION 107, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 10.1. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or

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a manufactured home that is not assessed as real property, the statement must be filed between January 15 and March 31, inclusive of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

(1) the source and exact amount of gross income received by the individual and his spouse during the preceding calendar year;

(2) the description and assessed value of the real property, mobile home, or manufactured home;

(3) the individual's full name and his complete residence address;

(4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

(5) any additional information which the department of local government finance may require.

(c) In order to substantiate his deduction statement, the applicant shall submit for inspection by the county auditor a copy of his and a copy of his spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

SECTION 6. IC 6-1.1-12-12, AS AMENDED BY P.L.177-2002, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 12. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the application must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 2 of each year for which

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the individual wishes to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of a county office of family and children, the division of family and children, or the division of disability, aging, and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that he is to pay property taxes on the real property, mobile home, or manufactured home.

SECTION 7. IC 6-1.1-12-15, AS AMENDED BY P.L.177-2002, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 15. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 13 or section 14 of this chapter must file a statement with the auditor of the county in which the individual resides. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

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(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 8. IC 6-1.1-12-17, AS AMENDED BY P.L.177-2002, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 17. Except as provided in section 17.8 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must file a statement with the auditor of the county in which the surviving spouse resides. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of each year for which the surviving spouse wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

(1) a sworn statement that the surviving spouse is entitled to the deduction; and

(2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 9. IC 6-1.1-12-17.5, AS AMENDED BY P.L.177-2002, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 17.5. (a) Except as

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provided in section 17.8 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the veteran must file the statement during the twelve (12) months before May 11 of each year for which the veteran wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement required under this section shall be in affidavit form or require verification under penalties of perjury. The statement shall be filed in duplicate if the veteran has, or is buying under a contract, real property in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

- (1) a description and the assessed value of the real property, mobile home, or manufactured home;
- (2) the veteran's full name and complete residence address;
- (3) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home; and
- (4) any additional information which the department of local government finance may require.

SECTION 10. IC 6-1.1-12-20, AS AMENDED BY P.L.90-2002, SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in:

- (1) subsection (b); **and**
- (2) **IC 6-1.3-4-4**;

the application must be filed before May 10 of the year in which the

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1 addition to assessed value is made.

2 (b) If notice of the addition to assessed value for any year is not
3 given to the property owner before April 10 of that year, the application
4 required by this section may be filed not later than thirty (30) days after
5 the date such a notice is mailed to the property owner at the address
6 shown on the records of the township assessor.

7 (c) The application required by this section shall contain the
8 following information:

9 (1) a description of the property for which a deduction is claimed
10 in sufficient detail to afford identification;

11 (2) statements of the ownership of the property;

12 (3) the assessed value of the improvements on the property before
13 rehabilitation;

14 (4) the number of dwelling units on the property;

15 (5) the number of dwelling units rehabilitated;

16 (6) the increase in assessed value resulting from the
17 rehabilitation; and

18 (7) the amount of deduction claimed.

19 (d) A deduction application filed under this section is applicable for
20 the year in which the increase in assessed value occurs and for the
21 immediately following four (4) years without any additional application
22 being filed.

23 (e) On verification of an application by the assessor of the township
24 in which the property is located, the county auditor shall make the
25 deduction.

26 SECTION 11. IC 6-1.1-12-24, AS AMENDED BY P.L.90-2002,
27 SECTION 113, IS AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 24. (a) A
29 property owner who desires to obtain the deduction provided by section
30 22 of this chapter must file a certified deduction application, on forms
31 prescribed by the department of local government finance, with the
32 auditor of the county in which the property is located. The application
33 may be filed in person or by mail. If mailed, the mailing must be
34 postmarked on or before the last day for filing. Except as provided in:

35 (1) subsection (b); or

36 (2) IC 6-1.3-4-4;

37 the application must be filed before May 10 of the year in which the
38 addition to assessed valuation is made.

39 (b) If notice of the addition to assessed valuation for any year is not
40 given to the property owner before April 10 of that year, the application
41 required by this section may be filed not later than thirty (30) days after
42 the date such a notice is mailed to the property owner at the address

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1 shown on the records of the township assessor.

2 (c) The application required by this section shall contain the
3 following information:

4 (1) the name of the property owner;

5 (2) a description of the property for which a deduction is claimed
6 in sufficient detail to afford identification;

7 (3) the assessed value of the improvements on the property before
8 rehabilitation;

9 (4) the increase in the assessed value of improvements resulting
10 from the rehabilitation; and

11 (5) the amount of deduction claimed.

12 (d) A deduction application filed under this section is applicable for
13 the year in which the addition to assessed value is made and in the
14 immediate following four (4) years without any additional application
15 being filed.

16 (e) On verification of the correctness of an application by the
17 assessor of the township in which the property is located, the county
18 auditor shall make the deduction.

19 SECTION 12. IC 6-1.1-12-27.1, AS AMENDED BY P.L.90-2002,
20 SECTION 115, IS AMENDED TO READ AS FOLLOWS
21 [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 27.1.
22 Except as provided in section 36 of this chapter, a person who desires
23 to claim the deduction provided by section 26 of this chapter must file
24 a certified statement in duplicate, on forms prescribed by the
25 department of local government finance, with the auditor of the county
26 in which the real property or mobile home is subject to assessment.
27 **Except as provided in IC 6-1.3-4-4**, with respect to real property, the
28 person must file the statement during the twelve (12) months before
29 May 11 of each year for which the person desires to obtain the
30 deduction. With respect to a mobile home which is not assessed as real
31 property, the person must file the statement between January 15 and
32 March 31, inclusive, of each year for which the person desires to obtain
33 the deduction. The statement may be filed in person or by mail. If
34 mailed, the mailing must be postmarked on or before the last day for
35 filing. On verification of the statement by the assessor of the township
36 in which the real property or mobile home is subject to assessment, the
37 county auditor shall allow the deduction.

38 SECTION 13. IC 6-1.1-12-30, AS AMENDED BY P.L.90-2002,
39 SECTION 116, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 30. Except
41 as provided in section 36 of this chapter, a person who desires to claim
42 the deduction provided by section 29 of this chapter must file a

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certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the person must file the statement between March 1 and May 10, inclusive, of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement between January 15 and March 31, inclusive, of each year for which the person desires to obtain the deduction. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, the county auditor shall allow the deduction.

SECTION 14. IC 6-1.1-12-35.5, AS ADDED BY P.L.198-2001, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 35.5. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, or 34 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and proof of certification under subsection (b) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in:

(1) subsection (e); or

(2) **IC 6-1.3-4-4**;

with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement between March 1 and May 10, inclusive, of the assessment year. The person must file the statement in each year for which he desires to obtain the deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement between January 15 and March 31, inclusive, of each year for which he desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, the county auditor shall allow the deduction.

(b) The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by

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1 this subsection.

2 (c) If the department of environmental management receives an
3 application for certification before April 10 of the assessment year, the
4 department shall determine whether the system or device qualifies for
5 a deduction before May 10 of the assessment year. If the department
6 fails to make a determination under this subsection before May 10 of
7 the assessment year, the system or device is considered certified.

8 (d) A denial of a deduction claimed under section 31, 33, or 34 of
9 this chapter may be appealed as provided in IC 6-1.1-15. The appeal is
10 limited to a review of a determination made by the township assessor,
11 county property tax assessment board of appeals, or department of local
12 government finance.

13 (e) A person who timely files a personal property return under
14 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
15 deduction provided in section 31 of this chapter for property that is not
16 assessed under IC 6-1.1-7 must file the statement described in
17 subsection (a) between March 1 and May 15, inclusive, of that year. A
18 person who obtains a filing extension under IC 6-1.1-3-7(b) for an
19 assessment year must file the application between March 1 and the
20 extended due date for that year.

21 SECTION 15. IC 6-1.1-12-38, AS AMENDED BY P.L.90-2002,
22 SECTION 117, IS AMENDED TO READ AS FOLLOWS
23 [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 38. (a) A
24 person is entitled to a deduction from the assessed value of the person's
25 property in an amount equal to the difference between:

26 (1) the assessed value of the person's property, including the
27 assessed value of the improvements made to comply with the
28 fertilizer storage rules adopted by the state chemist under
29 IC 15-3-3-12 and the pesticide storage rules adopted by the state
30 chemist under ~~IC 15-3-3.5-11~~; **IC 15-3-3.5-10**; minus

31 (2) the assessed value of the person's property, excluding the
32 assessed value of the improvements made to comply with the
33 fertilizer storage rules adopted by the state chemist under
34 IC 15-3-3-12 and the pesticide storage rules adopted by the state
35 chemist under ~~IC 15-3-3.5-11~~; **IC 15-3-3.5-10**.

36 (b) To obtain the deduction under this section, a person must file a
37 certified statement in duplicate, on forms prescribed by the department
38 of local government finance, with the auditor of the county in which the
39 property is subject to assessment. In addition to the certified statement,
40 the person must file a certification by the state chemist listing the
41 improvements that were made to comply with the fertilizer storage
42 rules adopted under IC 15-3-3-12 and the pesticide storage rules

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adopted by the state chemist under IC 15-3-3.5-11. **Except as provided in IC 6-1.3-4-4**, the statement and certification must be filed before May 10 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, the county auditor shall allow the deduction.

SECTION 16. IC 6-1.1-12.1-5, AS AMENDED BY P.L.245-2003, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in:

(1) subsection (b) or (e); or

(2) **IC 6-1.3-4-4**;

the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the

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deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county

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auditor may request that the township assessor of the township in which the property is located review the deduction application.

(j) A property owner may appeal the determination of the county auditor under subsection (f) by filing a complaint in the office of the clerk of the circuit or superior court not more than forty-five (45) days after the county auditor gives the person notice of the determination.

SECTION 17. IC 6-1.1-20.9-3, AS AMENDED BY P.L.177-2002, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 3. (a) An individual who desires to claim the credit provided by section 2 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement shall include the parcel number or key number of the real estate and the name of the city, town, or township in which the real estate is located. **Except as provided in IC 6-1.3-4-4**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of the year prior to the first year for which the person wishes to obtain the credit for the homestead. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of the first year for which the individual wishes to obtain the credit. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the credit is allowed.

(b) The certified statement referred to in subsection (a) shall contain the name of any other county and township in which the individual owns or is buying real property.

(c) If an individual who is receiving the credit provided by this chapter changes the use of the individual's real property, so that part or all of that real property no longer qualifies for the homestead credit provided by this chapter, the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. An individual who changes the use of the individual's real property and fails to file the statement required by this subsection is liable for the amount of the credit he was allowed under this chapter for that real property.

(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the

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removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse;
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse; or
- (3) the individual is awarded sole ownership of property in a divorce decree.

SECTION 18. IC 6-1.1-24-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: **Sec. 0.5. The payment of an interim property fee under IC 6-1.3 is subject to enforcement in the same manner that the payment of property taxes is enforced under this chapter and IC 6-1.1-25.**

SECTION 19. IC 6-1.1-42-27, AS AMENDED BY P.L.90-2002, SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]: Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in:

- (1) subsection (b) or (e); **or**
- (2) **IC 6-1.3-4-4;**

the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township assessor.

(c) The certified deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
 - (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.
 - (3) Proof that each owner who is applying for the deduction:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;
- a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written

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standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

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(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 20. IC 6-1.3 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]:

ARTICLE 1.3. INTERIM PROPERTY FEES

Chapter 1. Definitions and Applicability

Sec. 1. The definitions set forth in IC 6-1.1-1 apply throughout this article.

Sec. 2. This article permits the imposition of an interim property fee after December 31, 2003.

Chapter 2. Imposition of Interim Property Fee

Sec. 1. A county may impose an interim property fee on real property improvements.

Sec. 2. The imposition of an interim property fee by a county under this chapter must be approved by the adoption of an ordinance by both the:

(1) legislative body (as defined in IC 36-1-2-9); and

(2) executive (as defined in IC 36-1-2-5);

of the county. The content of the ordinance as adopted by the county legislative body and as adopted by the county executive must be identical.

Sec. 3. Before adopting an ordinance under section 2 of this chapter, the county legislative body and the county executive must each:

(1) conduct a public hearing on the proposed ordinance; and

(2) publish notice of the public hearing in the manner prescribed by IC 5-3-1.

Chapter 3. Assessment

Sec. 1. (a) Except as provided in subsection (b), in each township in a county in which an interim property fee has been imposed under IC 6-1.3-2, the township assessor shall determine assessments for improvements to real property located within the township. Except as provided in subsections (c) and (d), the township assessor shall determine an assessment for a particular property in a calendar year under this section as of the first day of the next month following:

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1 (1) the date a certificate of occupancy is issued for the
 2 property by the appropriate government official or agency;
 3 (2) if subdivision (1) does not apply, the date other approval
 4 to occupy or use the property is issued by the appropriate
 5 government official or agency; or
 6 (3) if subdivisions (1) and (2) do not apply, the date the real
 7 property is determined by the township assessor to be
 8 available for occupancy or use;
 9 if the date referred to in subdivision (1), (2), or (3) is after March
 10 1 of the calendar year and before January 1 of the following
 11 calendar year.

12 (b) The department of local government finance instead of the
 13 township assessor shall determine assessments under subsection (a)
 14 for real property subject to IC 6-1.1-8.5.

15 (c) The township assessor is not required to determine the
 16 assessment for a property under subsection (a) if the owner of the
 17 property gives written notice to the assessor before the first day of
 18 the next month following the date referred to in subsection (a)(1)
 19 that:

- 20 (1) the property is not occupied;
- 21 (2) the property owner authorizes the township assessor to
- 22 inspect the property at any time to verify that the property is
- 23 not occupied; and
- 24 (3) if the property is occupied before the next succeeding
- 25 January 1, the property owner will give written notice to the
- 26 township assessor that the property has been occupied not
- 27 later than seven (7) days after the date of occupancy.

28 (d) If:

- 29 (1) the township assessor receives a notice under subsection
- 30 (c)(2) for a property; or
- 31 (2) the assessor otherwise determines that the property has
- 32 been occupied before the next succeeding January 1;

33 the assessor shall determine an assessment for the property as of
 34 the first day of the next month following the date of occupancy of
 35 the property.

36 Sec. 2. The township assessor or the department of local
 37 government finance shall determine an assessment under section
 38 1 of this chapter by determining:

- 39 (1) the real property tax assessment that would have been
- 40 determined for the real property improvements if the
- 41 improvements had been subject to assessment as completed
- 42 improvements ready for occupancy or use under IC 6-1.1 on

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the assessment date of the calendar year for which the assessment is determined under section 1 of this chapter; minus
 (2) any partial assessment of the improvements under IC 6-1.1 for the assessment date.

Sec. 3. An assessment determined under section 1 of this chapter does not constitute a property tax assessment of the real property for purposes of IC 6-1.1.

Sec. 4. (a) If a township assessor or the department of local government finance completes an assessment under section 1 of this chapter before January 15 of the calendar year that immediately follows the calendar year for which the assessment is determined, the assessor or department shall do the following:

(1) Certify the following to the county assessor, county auditor, and county treasurer before February 1 of that year:

(A) The legal description of the property assessed.

(B) The amount of the assessment determined for the real property improvements.

(C) The mailing address of the property owner.

(2) Not later than five (5) days after the completion of the assessment, notify the property owner:

(A) of the assessment;

(B) that the property owner might be eligible for:

(i) one (1) or more deductions;

(ii) a credit; or

(iii) an exemption;

as provided in IC 6-1.3-4; and

(C) that to qualify for a deduction, a credit, or an exemption under IC 6-1.3-4, the property owner must file an application under that chapter not later than twenty (20) days after the date of the notice under this subdivision.

(b) If a township assessor or the department of local government finance completes an assessment under section 1 of this chapter after January 14 of the calendar year that immediately follows the calendar year for which the assessment is determined, the assessor or department shall as soon as possible after the completion of the assessment certify to the county assessor, county auditor, and county treasurer the information under subsection (a)(1).

Sec. 5. (a) Except as provided in subsection (b), an assessment under section 1 of this chapter is subject to appeal in the same manner that a real property tax assessment is subject to appeal

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under:

(1) IC 6-1.1-15, with respect to an assessment determined by a township assessor; or

(2) IC 6-1.1-8.5-11, with respect to an assessment determined by the department of local government finance.

(b) An appeal under subsection (a)(1) must be made as provided in IC 6-1.1-15-1(b)(1).

Chapter 4. Deductions, Credits, and Exemptions

Sec. 1. (a) Except as provided in subsection (b), deductions under:

(1) IC 6-1.1-12;

(2) IC 6-1.1-12.1; and

(3) IC 6-1.1-42;

apply to assessments under this article in the same manner the deductions apply to property tax assessments.

(b) To qualify for a deduction under subsection (a), the property owner must file a deduction application with the county auditor not later than twenty (20) days after the date of the notice under IC 6-1.3-3-4(a)(2).

(c) The amount of the deduction under subsection (a)(2) or (a)(3) is one hundred percent (100%).

(d) The application of a deduction under subsection (a)(2) or (a)(3) to an assessment under this article does not affect the amount of the property tax assessment deductions under the chapters referred to in subsection (a)(2) or (a)(3) for the years following the year for which the assessment deduction is applied under this chapter.

Sec. 2. (a) Except as provided in subsections (b) and (c), the homestead credit under IC 6-1.1-20.9 applies to interim property fees under this article in the same manner the credit applies to property taxes on homesteads.

(b) To qualify for a credit under subsection (a), the property owner must file a credit application with the county auditor not later than twenty (20) days after the date of the notice under IC 6-1.3-3-4(a)(2).

(c) Notwithstanding IC 6-1.1-20.9-2(a), to qualify for the homestead credit under this section, it is not required that the applicant on March 1 of the year for which the assessment is determined under IC 6-1.3-3-1 either owns or is buying a homestead under a contract that provides the individual is to pay the property taxes on the homestead.

(d) If the homestead credit applies to interim property fees

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under this section, the deduction under IC 6-1.1-12-37 applies to the assessment on which the fees are determined in the same manner the deduction applies to a property tax assessment.

Sec. 3. (a) Except as provided in subsection (b), the exemptions under IC 6-1.1-10 apply to assessments under this article in the same manner the exemptions apply to property tax assessments.

(b) To qualify for an exemption under subsection (a), the property owner must file an exemption application with the county assessor not later than twenty (20) days after the date of the notice under IC 6-1.3-3-4(a)(2).

Sec. 4. (a) Except as provided in subsection (c), an application for a deduction or an exemption under this chapter applies to:

(1) the assessment under IC 6-1.3-3-1 for the year for which the assessment is determined; and

(2) the property tax assessment for the immediately succeeding year.

(b) Except as provided in subsection (c), an application for a credit under this chapter applies to:

(1) the interim property fee under this article for the year for which the assessment is determined; and

(2) the property taxes for the immediately succeeding year.

(c) The property owner must:

(1) file a new application for a property tax deduction, credit, or exemption for the year referred to in subsection (a)(2) or (b)(2) if a change in the owner's circumstances changes the owner's eligibility for the deduction, credit, or exemption; and

(2) notify the county auditor if the property owner no longer qualifies for the deduction, credit, or exemption for the year referred to in subsection (a)(2) or (b)(2).

Chapter 5. Determination of Interim Property Fee

Sec. 1. (a) In a county in which an interim property fee has been imposed under IC 6-1.3-2, the county auditor shall:

(1) calculate the interim property fee liability of each property owner for the calendar year of the assessment; and

(2) except as provided in subsection (b), certify the amount of each property fee liability to the county treasurer before April 1 of the immediately following calendar year.

(b) If an assessment is certified to the county auditor under IC 6-1.3-3-4(a)(1) after March 15 of the immediately following calendar year referred to in subsection (a)(2), the county auditor shall certify the amount of the property fee liability with respect to the assessment to the county treasurer not later than fifteen (15)

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days after the assessment is certified.

Sec. 2. The owner's interim property fee liability under this chapter for a property for a calendar year is the result under STEP SIX of the following formula:

STEP ONE: Determine the assessment of the improvements for the calendar year as certified under IC 6-1.3-3-4.

STEP TWO: If the owner qualifies for one (1) or more deductions under IC 6-1.3-4, reduce the STEP ONE assessment by the combined amount of the deductions.

STEP THREE: Multiply the STEP TWO result by the net property tax rate (after consideration of the property tax replacement credit under IC 6-1.1-21) for the taxing district in which the property is located for property taxes first due and payable in the calendar year immediately following the calendar year for which the assessment is certified under IC 6-1.3-3-4.

STEP FOUR: If the owner qualifies for the homestead credit under IC 6-1.3-4, reduce the STEP THREE result by:

(A) the homestead credit percentage; and

(B) any additional homestead credit percentage under IC 6-3.5-6 or IC 6-3.5-7;

that apply for the taxing district in which the property is located for property taxes first due and payable in the calendar year immediately following the calendar year for which the assessment is certified under IC 6-1.3-3-4.

STEP FIVE: Determine the percentage under the following table for the listed month that corresponds to the month in which the date determined under IC 6-1.3-3-1(a)(1), IC 6-1.3-3-1(a)(2), or IC 6-1.3-3-1(a)(3) for the property occurs or the month in which the property was occupied as determined by the township assessor under IC 6-1.3-3-1(d):

March	83.3%
April	75.0%
May	66.7%
June	58.3%
July	50.0%
August	41.7%
September	33.3%
October	25.0%
November	16.7%
December	8.3%

STEP SIX: Multiply the STEP FOUR result by the percentage

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determined in STEP FIVE.

Chapter 6. Payment of Interim Property Fee

Sec. 1. (a) An interim property fee imposed under IC 6-1.3-2:

(1) except as provided in subsection (b), is due in two (2) equal installments on May 10 and November 10 of the calendar year immediately following the calendar year for which the assessment is determined under IC 6-1.3-3-1, subject to section 2 of this chapter; and

(2) must be paid to the county treasurer.

(b) With respect to an assessment for which the county treasurer is unable for any reason to mail or transmit an interim property fee billing statement along with statements for the property tax installment due on May 10 of the calendar year immediately following the calendar year for which the assessment is determined under IC 6-1.3-3-1, the treasurer may issue a billing statement for the full interim property fee due November 10 of that year.

Sec. 2. IC 6-1.1-37-10 applies to payments under this chapter.

Chapter 7. County Treasurer Duties

Sec. 1. The treasurer of a county in which an interim property fee has been imposed under IC 6-1.3-2 shall:

(1) distribute interim property fee revenue under this article to the taxing units in which the property is located:

(A) in the same proportion; and

(B) at the same time;

that property taxes are distributed to the taxing units;

(2) either:

(A) mail, to the last known address of each person liable for an interim property fee, a statement of the interim property fee that is due; or

(B) transmit, by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for an interim property fee, a statement of the interim property fee that is due; and

(3) include the following in the statement mailed or transmitted under subdivision (2):

(A) An itemized listing, including:

(i) the amounts of any deductions applied to the assessment;

(ii) the amount of the tax rate used to calculate the interim property fee;

(iii) the amounts of any credits used to calculate the

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interim property fee; and

(iv) the amount of the interim property fee attributable to the property.

(B) Information designed to inform the property owner or mortgagee clearly and accurately of the manner in which the interim property fee billed in the statement is to be used.

Sec. 2. The form used and the method by which the statement and information, if any, are transmitted under section 1 of this chapter must be approved by the state board of accounts. The county treasurer shall mail or transmit the statement and information one (1) time each year at least fifteen (15) days before the date on which the first installment or only installment is due. The statement must contain the date or dates on which the installment or installments are due and denote the amount to be paid for each installment.

Chapter 8. Enforcement of Payment of Interim Property Fee

Sec. 1. (a) The state acquires a lien on each tract of real property for all interim property fees levied against the tract under this article, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), and all subsequent penalties and cost resulting from the fees. This lien attaches on December 31 of the year for which the assessment is determined under IC 6-1.3-3-1. The lien is not affected by any sale or transfer of the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), including the sale, exchange, or lease of the tract under IC 36-1-11.

(b) The lien of the state under subsection (a) for interim property fees, penalties, and cost continues for ten (10) years from May 10 of the year in which the fees first become due. However, if any proceeding is instituted to enforce the lien within the ten (10) year period, the limitation is extended, if necessary, to permit the termination of the proceeding.

(c) The lien of the state under subsection (a) inures to taxing units that impose the interim property fees on which the lien is based, and the lien is superior to all other liens except the lien for property taxes under IC 6-1.1-22-13.

(d) A taxing unit described in subsection (c) may institute a civil suit against a person or an entity liable for delinquent interim property fees. The taxing unit may, after obtaining a judgment, collect:

(1) delinquent interim property fees;

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1 (2) penalties due to the delinquency; and
 2 (3) costs and expenses incurred in collecting the delinquent
 3 interim property fees, including reasonable attorney's fees
 4 and court costs approved by a court with jurisdiction.

5 **Sec. 2. The payment of an interim property fee under this article**
 6 **is subject to enforcement in the same manner that the payment of**
 7 **property taxes is enforced under IC 6-1.1-24 and IC 6-1.1-25.**

8 **Chapter 9. Interim Property Fee in Addition to Property Tax**

9 **Sec. 1. The interim property fee imposed upon a property under**
 10 **this article is in addition to any property taxes levied against the**
 11 **property under IC 6-1.1.**

12 SECTION 21. IC 36-6-5-3 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]:

14 Sec. 3. The assessor shall perform the duties prescribed by statute,
 15 including:

- 16 (1) assessment duties prescribed by IC 6-1.1 **and IC 6-1.3**; and
 17 (2) administration of the dog tax and dog fund, as prescribed by
 18 IC 15-5-9.

19 **SECTION 22. An emergency is declared for this act.**

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